UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NEW YORK

IN RE HOLOCAUST VICTIM ASSETS LITIGATION	)))))))	Master Docket No. CV-96-4849 (ERK) (MDG) (Consolidated with CV-96-5161 and CV-97-461)

DECLARATION OF SETTLEMENT CLASS COUNSEL MORRIS A. RATNER IN SUPPORT OF LEAD SETTLEMENT CLASS COUNSEL'S SETTLEMENT ADMINISTRATION FEE APPLICATION

I, Morris A. Ratner, declare as follows:

1. I am a member of the law firm of Lieff, Cabraser, Heimann & Bernstein, LLP ("LCHB"), in San Francisco, California, and New York City, New York. I am competent to testify in court. All statements herein are based upon personal knowledge. I have been involved in the above captioned litigation since its inception. I served as one of the members of the committee appointed by the Court to prosecute the litigation, and also served as Settlement Class Counsel under the leadership of Lead Settlement Class Counsel Professor Burt Neuborne. For example, I had primary responsibility for designing and implementing the various stages of the notice provided to Class members in this case (of the settlement, of the proposed plan of allocation, and of the Court's adoption of the plan of allocation and specific procedures for the filing of claims). *See* Morris A. Ratner, "The Settlement of Nazi-Era Litigation Through the Executive and Judicial Branches," 20 *Berkeley Journal of International Law* 212 (No. 1, March 2002). I have been appointed to serve as settlement class counsel in scores of other class action settlements over the course of the past decade.

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2. Since the settlement was approved by the Court, I have worked closely with Professor Neuborne on issues relating to the administration of the settlement. My firm was awarded a fee in connection with the work we did to achieve the settlement; we elected to donate that fee to endow a clinical human rights chair at Columbia University Law School. We have not sought fees associated with the work we have done to implement the settlement. It has always been my understanding that the fee applications previously submitted were for the purpose of compensating counsel who achieved the benefit of the settlement represents to the members of the Settlement Classes, *i.e.*, whose efforts resulted in the creation of the settlement fund.

3. I never understood that the settlement implementation work to be performed by Lead Settlement Class Counsel would be uncompensated, and have never heard Professor Neuborne suggest he would not seek a fee for such work. I always understood that substantial time would be required by plaintiffs' Settlement Class Counsel to actually implement the settlement, and that Professor Burt Neuborne would take the lead in that capacity. I never considered it to be particularly significant to categorize Professor Neuborne's services as those of a lawyer or of a "settlement administrator," because in fact his legal skills were required for him to function as the lead plaintiffs' counsel administering the settlement, making it pointless to try to distinguish the categories of service in connection with implementation of this complex settlement.

4. The settlement could not have been fully implemented without Professor Neuborne's efforts to overcome post-settlement obstacles, including the defendant Banks' initial unwillingness to release information needed to administer the plan of allocation of Deposited Asset settlement funds. The effort to dislodge the records necessary to support payment of

individually tailored amounts, based on evidence, was nothing less than Herculean. Professor Neuborne worked tirelessly to obtain information from the Swiss Banks necessary to administer this settlement. His efforts not only allowed the settlement to be meaningfully and intelligently implemented, but also dignified the claims and memories of the Deposited Asset Class members who from the beginning insisted that allocation of deposited assets be done to the extent practicable in an historically faithful manner, based on facts that were until the settlement was actually administered exclusively in the possession of the defendant banks.

5. It has been my experience that Professor Neuborne has been open with other Class Counsel about settlement administration, and has been eager to accept any input or support in connection with settlement administration. It is my view that if any other plaintiffs' counsel have not invested their resources in settlement administration it is because they chose not to take a role in administration of the settlement. Specifically, Professor Neuborne has on multiple occasions sought and obtained my assistance in connection with the filing and preparation of various settlement administration pleadings, and on a continuing basis in connection with class action procedural questions as to which I and my firm have substantial experience.

6. In my extensive experience working the Professor Neuborne since the inception of this litigation, I have come to respect the manner in which he has efficiently administered the settlement. Professor Neuborne's detailed working knowledge of the relevant facts underlying the settlement and settlement administration structure, as well as his legal expertise and experience have allowed him to take less time to perform settlement administration work than it would have taken any other person with either less knowledge or experience. I believe that Professor Neuborne actually saved the class money that would have been paid in

fees had settlement administration been performed by persons with less knowledge or experience.

7. The argument that work performed by Professor Neuborne could have been efficiently delegated to untrained law students is entirely incorrect. This complex settlement required skillful and sophisticated lawyering at virtually every level.

I declare under penalty of perjury under the laws of the States of California and New York and of the United States.

Executed at Atlanta, Georgia, on February 2, 2006.

Morris A. Ratner

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